Amendments to the Specification:

Please amend the specification as follows:

Please replace paragraph number [0009], with the following rewritten paragraph:

[0009] According to claim 1, to overcome the problem mentioned above and to achieve the objects, ~~a digital dubbing device, which compresses a digital signal for each predetermined compression process unit and stores the digital signal compressed, comprises: a data count unit that counts minimum-unit data of the digital signal upon compression of the digital signal, and, based on index information on index of program data for the digital signal and the number of counts of the minimum-unit data, detects a data stream of a predetermined number of minimum-unit data located in an end part of the compression process unit from the digital signal; a data stream storage unit that stores the data stream of the predetermined number of minimum-unit data detected; a data stream comparator that detects a data stream corresponding to the data stream of the predetermined number of minimum-unit data from the digital signal when the storing of the digital signal is interrupted; and a controller that, when the data stream comparator has detected a data stream corresponding to the data stream of the predetermined number of minimum-unit data from the digital signal, restarts the compression and the storing of the digital signal from data next to the data stream detected~~ a digital dubbing device, which compresses a digital signal for each predetermined compression process unit and stores compressed digital signal, comprises: a data count unit that counts minimum-unit data of the digital signal upon compression of the digital signal, and, based on index information on index of program data for the digital signal and based on the number of counts of the minimum-unit data, detects a data stream of a predetermined number of minimum-unit data located in an end part of the compression process unit from the digital signal; a data-stream storage unit that stores detected data stream of the predetermined number of minimum-unit data; a

data-stream comparator that detects a data stream corresponding to the data stream of the predetermined number of minimum-unit data from the digital signal when the storing of the digital signal is interrupted; a signal output unit that outputs the digital signal, the index information, and subcode data which is time information for the program data; a frame detector that detects subcode data corresponding to an end part of the program data from the digital signal, as a frame which is a minimum unit of subcode data, based on the index information; a frame storage unit that stores the frame detected by the frame detector as a boundary frame; a frame comparator that detects a frame identical to the boundary frame from the digital signal when the storing of the digital signal is interrupted; and a controller that restarts the compression and storing of the digital signal from data next to the data stream detected by the data stream comparator. The data count unit detects the data stream of the predetermined number of minimum-unit data from program data output after program data corresponding to the boundary frame.

Please replace paragraph number [0050], with the following rewritten paragraph:

[0050] The subcode detector 40 starts detection of subcode data, which matches the head detection condition for the N-th piece to be played, from slightly before the N-th track is started. When the N-th track is output subsequent to an (N-1)-th track from the CD drive 10, the subcode detector 40 detects a frame that matches the head detection condition for the N-th piece to be played from the subcode data sent from the CD drive 10 (step S220). A frame at this time is detected based on ~~Adress~~ Address, Track, and Index of a plurality of subcode data which are present in a track to avoid erroneous detection.

Please replace paragraph number [0092], with the following rewritten paragraph:

[0092] Referring back to step S420 as shown in the flowchart of Fig. [[7]] 6, the dubbing process is continued. That is, the music data counter 22 detects a music data stream located in the end part of each sound unit and stores the music data stream in the data storage unit 60 for each sound unit as a music data stream representing a sound-unit boundary (step S420).